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## STATUTORY INSTRUMENTS

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### 2019 No. 1392

#### The Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019

#### PART 4

##### Amendments to the International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019

**11.** The International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019<sup>M1</sup> are amended in accordance with this Part.

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#### Commencement Information

**11** Reg. 11 in force immediately before IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

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#### Marginal Citations

**M1** [S.I. 2019/685](#).

**12.** In Schedule 2 (revocations)—

(a) after entry 54 insert—

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“54A. Commission Regulation (EU) 2017/1986 of 31 October 2017 amending Regulation (EC) No. 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standard 16”

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(b) after entry 61 insert—

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“61A. Commission Regulation (EU) 2018/498 of 22 March 2018 amending Regulation (EC) No. 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council as regards International Financial Reporting Standard 9”

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(c) after entry 62 insert—

**Changes to legislation:** There are currently no known outstanding effects for the The Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019, PART 4. (See end of Document for details)

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- “63. Commission Regulation (EU) 2018/1595 of 23 October 2018 amending Regulation (EC) No. 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council as regards Interpretation 23 of the International Financial Reporting Interpretations Committee
64. Commission Regulation (EU) 2019/237 of 8 February 2019 amending Regulation (EC) No. 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard 28
65. Commission Regulation (EU) 2019/402 of 13 March 2019 amending Regulation (EC) No. 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council as regards International Accounting Standard 19
66. Commission Regulation (EU) 2019/412 of 14 March 2019 on amending Regulation (EC) No. 1126/2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council as regards International Accounting Standards 12 and 23 and International Financial Reporting Standards 3 and 11”
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#### **Commencement Information**

- I2** Reg. 12 in force immediately before IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(2)

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Auditors, Third Country Auditors and International Accounting Standards (Amendment) (EU Exit) Regulations 2019, PART 4.